

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 29<sup>th</sup> December, 2017**

**No. 687**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 52/2017–State Tax**

**Dated: 28<sup>th</sup> October, 2017**

**NOTIFICATION**

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Sikkim Goods and Services Tax Rules, 2017, the State Government hereby makes the following amendments in the notification number 44/2017-State Tax, dated the 13th October, 2017, namely:

In the said notification, for the words, figures and letters “the 31<sup>st</sup> day of October, 2017”, the words, figures and letters “the 30<sup>th</sup> day of November, 2017” shall be substituted.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**